



# CREEK COUNTY

## Financial Report

For the fiscal year ended June 30, 2022

**Cindy Byrd, CPA**  
State Auditor & Inspector

**CREEK COUNTY, OKLAHOMA  
FINANCIAL STATEMENT  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



May 17, 2024

TO THE CITIZENS OF  
CREEK COUNTY, OKLAHOMA

Transmitted herewith is the audit of Creek County, Oklahoma for the fiscal year ended June 30, 2022. The audit was conducted in accordance with 19 O.S. § 171.

A report of this type can be critical in nature. Failure to report commendable features in the accounting and operating procedures of the entity should not be interpreted to mean that they do not exist.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.) and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

**CREEK COUNTY OFFICIALS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**Board of County Commissioners**

District 1 – Newt Stephens

District 2 – Leon Warner

District 3 – Jarrod Whitehouse

**County Assessor**

JaNell Enlow

**County Clerk**

Jennifer Mortazavi

**County Sheriff**

Bret Bowling

**County Treasurer**

Don Engle

**Court Clerk**

Amanda Vanorsdol

**District Attorney**

Max Cook

**CREEK COUNTY, OKLAHOMA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**FINANCIAL SECTION**



## **Independent Auditor's Report**

TO THE OFFICERS OF  
CREEK COUNTY, OKLAHOMA

### **Report on the Audit of the Financial Statement**

#### ***Opinion***

We have audited the total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Creek County, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the regulatory basis total receipts, disbursements, and changes in cash balances for all county funds of Creek County, as of and for the year ended June 30, 2022, in accordance with the financial reporting provisions of Title 19 O.S. § 171 of Oklahoma Statutes described in Note 1.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles (U.S. GAAP) section of our report, the financial statement referred to above does not present fairly, in accordance with U.S. GAAP, the financial position of Creek County as of June 30, 2022, or changes in financial position for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Creek County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinions.

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statement is prepared by Creek County using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than U.S. GAAP to meet the requirements of the State of Oklahoma. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and U.S. GAAP, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the regulatory basis of accounting prescribed or permitted by Oklahoma state law, and for determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Creek County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Creek County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Creek County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the total of all county funds on the financial statement. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the remaining supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statement.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards and the remaining supplementary information is fairly stated, in all material respects, in relation to the financial statement.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2024, on our consideration of Creek County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Creek County’s internal control over financial reporting and compliance.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 29, 2024

**REGULATORY BASIS FINANCIAL STATEMENT**

**CREEK COUNTY, OKLAHOMA**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND**  
**CHANGES IN CASH BALANCES—REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Beginning Cash Balances July 1, 2021	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2022
County Funds:						
County General	\$ 2,833,584	\$ 7,297,180	\$ -	\$ -	\$ 7,827,457	\$ 2,303,307
County Highway Unrestricted	1,568,527	5,442,666	1,675,000	175,000	5,336,450	3,174,743
Roads and Bridges-ST	2,430,996	2,406,107	-	-	3,189,387	1,647,716
Sheriff Service Fee	739,440	1,367,313	-	40,000	1,019,363	1,047,390
Health	2,121,647	1,515,613	-	-	1,243,051	2,394,209
Use Tax-ST	1,940,428	1,630,119	175,000	1,675,000	949,559	1,120,988
Jail-ST	1,147,400	2,329,645	-	-	2,332,772	1,144,273
911 Phone Fees	460,769	199,708	-	-	280,186	380,291
Resale Property	2,171,572	692,537	-	-	504,292	2,359,817
County Sinking Fund	48,884	2	-	-	-	48,886
County Bridge and Road Improvement	1,235,538	540,419	-	-	711,934	1,064,023
Emergency Management	3,565	-	-	-	1,515	2,050
Juvenile Detention	156,742	16,750	-	-	-	173,492
Courthouse Improvement-ST	204,053	1,162,950	-	-	1,159,695	207,308
Court Clerk Payroll	19,197	186,878	-	-	194,725	11,350
Flood Plain	8,381	602	-	-	977	8,006
Assessor Revolving Fee	77,600	7,570	-	-	44,937	40,233
Free Fair Board	48,545	46,172	-	-	20,179	74,538
Treasurer Mortgage Certification	39,031	15,500	-	-	-	54,531
County Clerk Lien Fee	343,161	47,704	-	-	20,818	370,047
County Clerk Records Management and Preservation	475,747	172,310	-	-	62,830	585,227
Planning and Zoning	77,656	52,184	-	-	56,124	73,716
Juvenile Detention-ST	1,735,435	1,168,461	-	-	1,429,760	1,474,136
Oklahoma Highway Safety Grant	4,653	6,445	-	-	8,878	2,220
County Donations	15,784	-	-	-	9,485	6,299
Sheriff Commissary	177,160	219,655	-	-	144,970	251,845
INCOG REAP Grant	-	1,800	-	-	1,800	-
American Rescue Plan Act of 2021	6,947,012	6,952,368	-	-	2,763,975	11,135,405
Trash Cop	-	-	40,000	-	39,349	651
Rural Fire-ST	-	1,067,393	-	-	45,818	1,021,575
<b>Total - All County Funds</b>	<b>\$ 27,032,507</b>	<b>\$ 34,546,051</b>	<b>\$ 1,890,000</b>	<b>\$ 1,890,000</b>	<b>\$ 29,400,286</b>	<b>\$ 32,178,272</b>

The notes to the financial statement are an integral part of this statement.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

Creek County is a subdivision of the State of Oklahoma created by the Oklahoma Constitution and regulated by Oklahoma Statutes.

The accompanying financial statement presents the receipts, disbursements, and changes in cash balances of the total of all funds under the control of the primary government. The general fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund, where its use is restricted for a specified purpose. Other funds established by statute and under the control of the primary government are also presented.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical service districts, libraries, school districts, and cities and towns. The cash receipts and disbursements attributable to those other entities do not appear in funds on the County's financial statement; those funds play no part in the County's operations. Any trust or agency funds maintained by the County are not included in this presentation.

**B. Fund Accounting**

The County uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following are descriptions of the county funds included within the financial statement:

County General – accounts for the general operations of the government.

County Highway Unrestricted – accounts for state, local, and miscellaneous receipts and disbursements are for the purpose of constructing and maintaining county roads and bridges.

Road and Bridges-ST – accounts for county sales tax monies to be disbursed as restricted by the sales tax ballot.

Sheriff Service Fee – accounts for the collection of fees and reimbursements for revenues such as process fees, courthouse security, contracts for housing and feeding prisoners, and disbursements as restricted by state statute.

Health – accounts for ad valorem tax collections and fees for services collected, disbursements are made to operate the County Health Department.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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Use Tax-ST – accounts for revenues from a use tax charged to out-of-county vendors on in-county sales and disbursed per Board of County Commissioners (BOCC) resolution.

Jail-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

911 Phone Fees – accounts for revenues from 911 telephone service fees. Disbursements are for operating the 911 services.

Resale Property – accounts for revenues from interest and penalties on delinquent ad valorem taxes. Disbursements are to offset the expense of collecting delinquent ad valorem taxes.

County Sinking Fund – accounts for debt service receipts derived generally from a special ad valorem tax levy and from interest earned on investments of cash not immediately required for debt service payments.

County Bridge and Road Improvement – accounts for state receipts and disbursements for the improvement of county bridges and roads.

Emergency Management – accounts for the collection of grant monies to be disbursed for the purpose of county-wide emergency management.

Juvenile Detention – accounts for the collection of funds received for housing juvenile prisoners from other counties. Disbursements are for the maintenance and operation of the county juvenile center.

Courthouse Improvement-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

Court Clerk Payroll – accounts for funds collected by the Court Clerk and disbursed for payroll of Court Fund employees.

Flood Plain – accounts for monies collected for flood plain permits and disbursed for flood plain training and certifications.

Assessor Revolving Fee – accounts for the collection of fees for copies as restricted by state statute.

Free Fair Board – accounts for receipts from the OSU Extension Center for the operations of the Creek County Free Fair.

Treasurer Mortgage Certification – accounts for the collection of fees by the County Treasurer for mortgage tax certificates and disbursements of funds as restricted by state statute.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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County Clerk Lien Fee – accounts for lien collections and disbursements as restricted by state statute.

County Clerk Records Management and Preservation – accounts for fees collected for instruments filed in the County Clerk’s office and disbursements as restricted by state statute for the preservation of records.

Planning and Zoning – accounts for receipts for services rendered by the Planning and Urban Development office. Disbursements are for expenses of the Planning and Urban Development office.

Juvenile Detention-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

Oklahoma Highway Safety Grant – accounts for grant monies received and disbursed as restricted by the grant agreement.

County Donations – accounts for donations to the County for specified projects as restricted by resolution approved by the Board of County Commissioners (BOCC).

Sheriff Commissary – accounts for profits on commissary sales in the County jail. Disbursements are for jail operations as defined by state statute.

INCOG REAP Grant – accounts for the collections of Rural Economic Action Plan (REAP) grant monies from the Indian Nations Council of Governments (INCOG) for the purpose of purchasing goods or services for rural fire departments.

American Rescue Plan Act of 2021 (State and Local Fiscal Recovery Funds) – accounts for State and Local Fiscal Recovery Funds monies received from the United States Department of Treasury and disbursed for responding to the COVID-19 public health emergency and its negative economic impact, premium pay to eligible workers, the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, and investments in water, sewer, and broadband infrastructure as restricted by federal requirements.

Trash Cop – accounts for grants and/or fines assessed upon convicted individuals to be used for the investigation and mitigation of illegal dumping.

Rural Fire-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**C. Basis of Accounting**

The financial statement is prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America (U.S. GAAP), which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred. This regulatory basis financial presentation is not a comprehensive measure of economic condition or changes therein.

Title 19 O.S. § 171 allows Oklahoma counties to present their financial statement in accordance with U.S. GAAP or on a regulatory basis. The County has elected to present their financial statement on a regulatory basis in conformity with Title 19 O.S. § 171, which specifies the format and presentation of such regulatory basis financial statements: county governments (primary only) are required to present their financial statements on a fund basis format with, at a minimum, the general fund and all other county funds, which represent ten percent or greater of total county revenue with all other funds included in the audit presented in the aggregate in a combining statement. However, the County has elected to present all funds included in the audit in the Statement of Receipts, Disbursements, and Changes in Cash Balances—Regulatory Basis.

**D. Budget**

Under current Oklahoma Statutes, a general fund and a county health department fund are the only funds required to adopt a formal budget. On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved for the respective fund by office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

**E. Cash and Investments**

For the purposes of financial reporting, “Ending Cash Balances, June 30” includes cash and cash equivalents and investments as allowed by statutes. The County pools the cash of its various funds in maintaining its bank accounts. However, cash applicable to a particular fund is readily identifiable on the County’s books. The balance in the pooled cash accounts is available to meet current operating requirements.

State statutes require financial institutions with which the County maintains funds to deposit collateral securities to secure the County’s deposits. The amount of collateral securities to be pledged is established by the County Treasurer; this amount must be at least the amount of the deposit to be secured, less the amount insured (by, for example, the FDIC).

The County Treasurer has been authorized by the County’s governing board to make investments. Allowable investments are outlined in statutes 62 O.S. § 348.1 and § 348.3.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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All investments must be backed by the full faith and credit of the United States Government, the Oklahoma State Government, fully collateralized, or fully insured. All investments as classified by state statute are nonnegotiable certificates of deposit. Nonnegotiable certificates of deposit are not subject to interest rate risk or credit risk.

**2. Ad Valorem Tax**

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

Taxes are due on November 1 following the levy date, although they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. The County Treasurer, according to the law, shall give notice of delinquent taxes and special assessments by publication once a week for two consecutive weeks at any time after April 1, but prior to the end of September following the year the taxes were first due and payable. Unpaid real property taxes become a lien upon said property after the treasurer has perfected the lien by public notice.

Unpaid delinquent personal property taxes are usually published in May. If the taxes are not paid within 30 days from publication, they shall be placed on the personal tax lien docket.

**3. Other Information**

**A. Pension Plan**

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.



**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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Funding Policy. The contribution rates for each member category are established by the Oklahoma Legislature and are based on an actuarial calculation which is performed to determine the adequacy of contribution rates.

**B. Other Post Employment Benefits (OPEB)**

In addition to the pension benefits described in the Pension Plan note, OPERS provides post-retirement health care benefits of up to \$105 each for retirees who are members of an eligible group plan. These benefits are funded on a pay-as-you-go basis as part of the overall retirement benefit. OPEB expenditure and participant information is available for the state as a whole; however, information specific to the County is not available nor can it be reasonably estimated.

**C. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; however, the County expects such amounts, if any, to be immaterial.

As of the end of the fiscal year, there were no claims or judgments that would have a material adverse effect on the financial condition of the County; however, the outcome of any lawsuit would not be determinable.

**D. Sales Tax**

**Sales Tax of November 13, 2001**

The voters of Creek County approved a one percent (1%) sales tax in a special election held on November 13, 2001, of which the remaining one-third percent (1/3%) is continual. This sales tax was established to provide revenue as follows:

- One-third percent (1/3%) is used to pay operational and maintenance expenses on the County jail facility. This sales tax is to continue on a permanent or unlimited basis. These funds are accounted for in the Jail- ST fund.

**Sales Tax of November 4, 2008**

The voters of Creek County approved to make permanent a currently existing county excise (sales) tax of one-third of one percent (1/3%) in a special election held on November 4, 2008. This sales tax revenue shall be used as follows:

- One-sixth percent (1/6%) is used to pay debt service on bonds or notes issued by the Creek County Public Facilities Authority. The proceeds of which are to be used to: (i) acquire,

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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construct and equip the county jail facility; (ii) acquire, construct and equip a Juvenile Justice Center; (iii) finance capital improvements to various county buildings and the county highway system. These funds are accounted for in Courthouse Improvement-ST fund.

- One-sixth percent (1/6%) is used for the operation and maintenance of the Juvenile Justice Center and all necessary and related services of said Juvenile Justice Center. These funds are accounted for in Juvenile Detention-ST fund.

**Sales Tax of August 23, 2016**

The voters of Creek County approved a one-third percent (1/3%) sales tax in an election held on August 23, 2016. This sales tax was established to provide revenue as follows:

- Sales tax is used to pay debt service on bonds or notes issued by the Creek County Public Facilities Authority. The proceeds of which are to be used for the purpose of constructing and maintaining roads, bridges, and improvements to the County Highway system and to pay debt incurred on the County's behalf. This sales tax is not to exceed ten (10) years. These funds are accounted for in Roads and Bridges-ST fund.

**Sales Tax of April 6, 2021**

The voters of Creek County approved a one-sixth of one percent (.1667%) sales tax in an election held on April 6, 2021. This sales tax was established to provide revenue as follows:

- One-sixth of one percent (.1667%) sales tax is used for the purpose of distributing equal shares of collection to all Creek County fire departments that maintain in good standing status with the Creek County Fire District Association. Sales tax is used for maintenance and operations and capital outlay expenditures including apparatus acquisitions or upgrade and maintenance for existing apparatus, equipment, safety gear, operations, planning, training, or training related expenses, new building construction or improvements on existing facilities but not personal services. Sales tax to commence on July 1, 2021, and continuing in perpetuity thereafter. These funds are accounted for in Rural Fire-ST fund.

**E. Interfund Transfers**

During the fiscal year, the County made the following transfers between cash funds:

- \$1,500,000 from the Use Tax-ST fund to the County Highway Unrestricted fund to supplement the districts for road repairs.
- \$40,000 from the Sheriff Service Fee fund to the Trash Cop fund to create the Trash Cop fund.
- \$175,000 from the Use Tax-ST fund to the County Highway Unrestricted fund as a temporary loan in accordance with 68 O.S. § 3021.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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- \$175,000 from the County Highway Unrestricted fund to the Use Tax-ST fund for repayment of a loan in accordance with 68 O.S. § 3021.

**SUPPLEMENTARY INFORMATION**

**CREEK COUNTY, OKLAHOMA**  
**COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—**  
**BUDGETARY BASIS—GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	General Fund		
	Budget	Actual	Variance
District Attorney - County	\$ 45,876	\$ 45,500	\$ 376
Sheriff	1,938,683	1,929,787	8,896
Treasurer	323,969	309,412	14,557
Commissioners	127,449	119,197	8,252
OSU Extension	197,864	193,424	4,440
County Clerk	329,423	322,474	6,949
Court Clerk	442,290	439,617	2,673
Assessor	356,465	344,338	12,127
Visual Inspection	373,642	331,954	41,688
General Government	2,360,786	1,861,319	499,467
Excise-Equalization	7,500	5,128	2,372
Election Board	200,452	186,430	14,022
Insurance-Benefits	758,306	745,516	12,790
County Purchasing	109,266	85,257	24,009
Emergency Management	119,689	101,748	17,941
Charity	15,370	12,177	3,193
Planning Commission	84,632	84,632	-
Building Maintenance	214,056	123,021	91,035
Highway Budget	50,000	-	50,000
County Audit Budget	152,864	41,279	111,585
Free Fair Budget	321,569	321,460	109
Total Expenditures, Budgetary Basis	<u>\$ 8,530,151</u>	<u>\$ 7,603,670</u>	<u>\$ 926,481</u>

**CREK COUNTY, OKLAHOMA**  
**COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—**  
**BUDGETARY BASIS—HEALTH FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	Health Fund		
	Budget	Actual	Variance
Health and Welfare	\$ 3,088,187	\$ 1,311,705	\$ 1,776,482
Total Expenditures, Budgetary Basis	\$ 3,088,187	\$ 1,311,705	\$ 1,776,482

**CREEK COUNTY, OKLAHOMA  
NOTE TO SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**1. Budgetary Schedules**

The Comparative Schedules of Expenditures—Budget and Actual—Budgetary Basis for the General Fund and the Health Fund presents comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Statement of Receipts, Disbursements, and Changes in Cash Balances because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances and outstanding warrants to their related budget year.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in these funds. At the end of the year unencumbered appropriations lapse.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**



**CREEK COUNTY, OKLAHOMA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures
<b>U.S. DEPARTMENT OF DEFENSE</b>			
Direct Grant:			
Payments to States in Lieu of Real Estate Taxes	12.112		\$ 6,879
Total U.S. Department of Defense			<u>6,879</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>			
Direct Grant:			
Payments in Lieu of Taxes	15.226		70,119
Total U.S. Department of Interior			<u>70,119</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed Through Oklahoma Department of Public Safety:			
State and Community Highway Safety	20.600	PT-22-03-09-02	7,975
Passed Through Oklahoma Department of Emergency Management:			
E-911 Grant Program	20.615	F305201	1,537
Total U.S. Department of Transportation			<u>9,512</u>
<b>U.S. DEPARTMENT OF TREASURY</b>			
Direct Grant:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP1257	2,763,975
Total U.S. Department of Treasury			<u>2,763,975</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 2,850,485</u>

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Creek County and is presented on the *cash basis of accounting*. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Indirect Cost Rate

Creek County has elected to not use the 10 percent de minimis cost rate allowed for by 2 CFR§ 200.414(f).

**INTERNAL CONTROL AND COMPLIANCE SECTION**



**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

TO THE OFFICERS OF  
CREEK COUNTY, OKLAHOMA

We have audited, in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the total—all county funds of the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances of Creek County, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise Creek County's financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated April 29, 2024.

Our report included an adverse opinion on the financial statement because the statement is prepared using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). However, our report also included our opinion that the financial statement does present fairly, in all material respects, the receipts, disbursements, and changes in cash balances – regulatory basis of the County as of and for the year ended June 30, 2022, on the basis of accounting prescribed by Oklahoma state law, described in Note 1.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Creek County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Creek County's internal control. Accordingly, we do not express an opinion on the effectiveness of Creek County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Creek County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters regarding statutory compliance that we reported to the management of Creek County, which are included in Section 4 of the schedule of findings and responses contained in this report.

## **Creek County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Creek County's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Creek County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 29, 2024



**Independent Auditor's Report on Compliance for Each Major Federal Program  
and Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

TO THE OFFICERS OF  
CREEK COUNTY, OKLAHOMA

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Creek County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Creek County's major federal program for the year ended June 30, 2022. Creek County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Creek County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Creek County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Creek County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Creek County's federal programs.

***Auditor’s Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Creek County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Creek County’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Creek County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Creek County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Creek County’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs. This instance of noncompliance is related to the following program and compliance requirement:

<b>Finding #</b>	<b>Assistance Listing #</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
2022-010	21.027	Coronavirus State and Local Fiscal Recovery Funds	Reporting

Our opinion on the major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Creek County’s response to the noncompliance findings identified in our compliance audit described in the accompanying

schedule of findings and questioned costs. Creek County’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify one (1) certain deficiency in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs to be a significant deficiency. The significant deficiency in internal control over compliance related to the following program and compliance requirement:

Assistance			
Finding #	Listing #	Program (or Cluster) Name	Compliance Requirement
2022-010	21.027	Coronavirus State and Local Fiscal Recovery Funds	Reporting

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

***Creek County’s Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on Creek County’s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Creek County’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 29, 2024

**CREEK COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**SECTION 1—Summary of Auditor’s Results**

Financial Statements

Type of auditor's report issued:.....Adverse as to U.S. GAAP; unmodified as to regulatory presentation

Internal control over financial reporting:

- Material weakness(es) identified?..... No
- Significant deficiency(ies) identified? ..... None reported

Noncompliance material to the financial statement noted? ..... No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... No
- Significant deficiency(ies) identified? ..... Yes

Type of auditor's report issued on  
compliance for major programs: ..... Unmodified

Any audit findings disclosed that are required to be reported  
in accordance with 2 CFR § 200.516(a) of the Uniform Guidance? ..... Yes

Identification of Major Programs

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between Type A and Type B programs: .....	\$750,000
Auditee qualified as low-risk auditee?.....	No

**CREEK COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**SECTION 2—Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

No matters were reported.

**SECTION 3—Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

**Finding 2022-010 — Lack of Internal Controls and Noncompliance Over Major Federal Program – Reporting**

**FEDERAL AGENCY:** U.S. Department of Treasury

**ASSISTANCE LISTING:** 21.027

**FEDERAL PROGRAM NAME:** Coronavirus State and Local Fiscal Recovery Funds

**FEDERAL AWARD NUMBER:** SLFRP1257

**FEDERAL AWARD YEAR:** 2021

**CONTROL CATEGORY:** Reporting

**QUESTIONED COSTS:** \$44,646

**Condition:** During inquiry, review, and testing of 100% of the Quarterly Reports, expenditures were overstated by \$44,646.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure accurate reporting of federal expenditures.

**Effect of Condition:** These conditions resulted in noncompliance with grant requirements and could result in loss of federal funds to the County.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends the County gain an understanding of the compliance requirements for federal programs and implement internal control procedures to ensure compliance with all requirements and filing accurate quarterly reports.

**Management Response:**

**Chairman of the Board of County Commissioners and County Clerk:** It has been brought to the counties' attention that we are reporting the incorrect paid date when reporting the American Rescue Plan Act (ARPA) reporting requirements. We have corrected this matter and the correct paid date will be applied on the first quarter reporting for 2024. We were unaware of this matter, until it was brought to our attention, our accounting system changed their system to report the warrant date as the paid date. We have found in the program where to find the paid date and we will report accordingly for the remainder of the grant.

**CREEK COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**Criteria:** 2 CFR § 200.1(1) *Internal Controls* reads as follows:

The non-Federal entity must:

Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (i) Effectiveness and efficiency of operations;
- (ii) Reliability of reporting for internal and external use; and
- (iii) Compliance with applicable laws and regulations.

Title 2 CFR § 200.1 *Expenditures* reads as follows:

Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received.

- (1) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.

Title 2 CFR § 200.84 *Questioned Cost* reads as follows:

Questioned cost means a cost that is questioned by the auditor because of an audit finding:

- (a) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for fund used to match Federal funds;
- (b) Where the costs, at the time of the audit, are not supported by adequate documentation; or
- (c) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Title 2 CFR § 200.516 (3) *Audit Findings* reads in part:

Audit findings reported. The auditor must report the following as audit findings in a schedule of findings and questioned costs:

- (3) Know questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program...

**SECTION 4—This section contains certain matters not required to be reported in accordance with *Government Auditing Standards*. However, we believe these matters are significant enough to bring to management’s attention. We recommend that management consider these matters and take appropriate corrective action.**

**Finding 2022-007—Lack of Internal Controls and Noncompliance Over the Inmate Trust Fund Checking Account and Sheriff Commissary Fund (Repeat Finding)**

**Condition:** During our audit of the Inmate Trust Fund Checking Account and the Sheriff Commissary Fund, the following weaknesses were noted:

- The Inmate Trust Fund Checking Account was not reconciled to the inmates’ ledger balance.
- An annual commissary report was filed with the Board of County Commissioners by January 15<sup>th</sup>; however, the beginning and ending balances did not reconcile to the County Treasurer.

**CREEK COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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- There is no policy or procedure regarding unclaimed funds.

**Cause of Condition:** Policies and procedures have not been designed and implemented regarding the Inmate Trust Fund Checking Account and Sheriff Commissary Fund.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. Also, without proper accounting and safeguarding of the Inmate Trust Fund Checking Account, there is an increased risk of misappropriation of funds.

**Recommendation:** OSAI recommends the following:

- Inmate Trust Fund Checking Account monies should be maintained in a manner that reflects each inmate's trust deposits, disbursements, and account balances. The inmates' trust fund balance should be reconciled to the total of inmate's balance.
- An annual report of commissary operations should be submitted to the Board of County Commissioners no later than January 15<sup>th</sup> for each fiscal year and reconciled to the County Treasurer.
- Unclaimed inmate monies should comply with state statute.

**Management Response:**

**County Sheriff:** We have modified our reconciliation process, so Inmate Trust deposits, disbursements, and account balances are included in our routine reconciliation protocols.

We have modified the 2023 Commissary report to accurately reflect the balances of the Commissary account. We have also changed our reporting process to include balances that will reconcile with information from other county officials' records.

We are currently working with the District Attorney's Office to develop procedures related to unclaimed funds from the Inmate Trust Account.

**Criteria:** The GAO Standards – Principle 16 – Perform Monitoring Activities – 16.05 states:

*Internal Control System Monitoring*

16.05 management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing Monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions. Ongoing monitoring may include automated tools, which can increase objectivity and efficiency by electronically compiling evaluations of controls and transactions.

Title 22 O.S. § 1325(F, H) prescribes the procedures for handling unclaimed property.

**APPENDIX A**

**CORRECTIVE ACTION PLAN**

**(Prepared by County Management)**

# Board of County Commissioners


COMMISSIONERS  
 1st District  
 NEWT STEPHENS  
 2nd District  
 LEON WARNER  
 3rd District  
 JARROD WHITEHOUSE



Collins Building  
 317 East Lee, Suite #103  
 Sapulpa, Oklahoma 74066  
 (918) 224-0278  
 FAX (918)227-6308

## CREEK COUNTY

### Corrective Action Plan in accordance with 2 CFR § 200.511c for the fiscal year ended June 30, 2022

Finding No.	Title (Financial) or Assistance Listing No. (formerly CFDA No.) & Program Name (Federal)	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2022-010	21.027 – Coronavirus State and Local Fiscal Recovery Funds.	Creek County has corrected this matter and the correct paid date will be applied on the first quarter reporting for 2024.	3/30/24 	Newt Stephens, BOCC Chair

**APPENDIX B**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**(Prepared by County Management)**



# Board of County Commissioners

## COMMISSIONERS

*1st District*

**NEWT STEPHENS**

*2nd District*

**LEON WARNER**

*3rd District*

**JARROD WHITEHOUSE**



Collins Building  
317 East Lee, Suite #103  
Sapulpa, Oklahoma 74066  
(918) 224-0278  
FAX (918)227-6308

## CREEK COUNTY

### Summary Schedule of Prior Audit Findings in accordance with 2 CFR § 200.511b for the fiscal year ended June 30, 2022

#### FINANCIAL AUDIT FINDINGS

**Finding 2021-004**

**Title** Lack of Internal Controls and Noncompliance Over Disbursements (Repeat Finding – 2016-002, 2017-002, 2018-012, 2020-007)

**Finding Summary:** Out of sixty (60) disbursements tested, two (2) disbursements totaling \$304,063 were not timely encumbered.

**Status:** Fully corrected.

#### FEDERAL AUDIT FINDINGS

No matters were noted.

O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

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